

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Franklin Community School Corp (4225)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
Student Academic Achievement									
	11050 Regular Programs; Full Day Kindergarten		\$0	\$5,997	\$2,908	\$178,528	n/a	> 500%	> 500%
	11100 Regular Programs; Elementary	\$3,793,010	\$5,863,028	\$6,320,134	\$7,387,759	95%	26%	17%	
	11200 Regular Programs; Middle/Junior High	\$1,854,965	\$2,510,774	\$2,676,791	\$3,133,244	69%	25%	17%	
	11300 Regular Programs; High School	\$2,263,212	\$3,332,046	\$3,232,646	\$3,799,387	68%	14%	18%	
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$25,739	\$102,022	n/a	n/a	296%	
	11410 Vocational Education; Agriculture A	\$79,503	\$73,602	\$49,517	\$72,255	-9%	-2%	46%	
	11450 Vocational Education; Consumer and Homemaking	\$46,551	\$93,359	\$109,140	\$124,619	168%	33%	14%	
	11590 Other Vocational Education Programs	\$4,974	\$1,622	\$2,842	\$846	-83%	-48%	-70%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$7,175	\$22,518	\$18,828	n/a	162%	-16%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$9,447	\$1,495	\$11,929	n/a	26%	> 500%	
	12100 2007 Account Code - Gifted and Talented	\$17,591	\$18,479	\$9,277	\$9,202	-48%	-50%	-1%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$17,259	n/a	n/a	n/a	
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$236,346	\$266,160	\$267,162	n/a	13%	0%	
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$308,693	\$399,181	\$216,302	n/a	-30%	-46%	
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$305,412	n/a	n/a	n/a	
	12350 Physical Impairment; Homebound	\$0	\$2,208	\$3,884	\$5,931	n/a	169%	53%	
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$187,402	\$205,819	\$215,977	n/a	15%	5%	
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$4,227	\$16,150	n/a	n/a	282%	
	12520 Culturally Different; Compensatory	\$18,697	\$2,443	\$0	\$0	-100%	-100%	n/a	
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$1,060,853	\$1,247,209	\$646,171	n/a	-39%	-48%	
	12610 Learning Disability	\$0	\$0	\$0	\$826,341	n/a	n/a	n/a	
	12710 Equal Opportunity At Risk	\$74,835	\$238,664	\$267,744	\$209,366	180%	-12%	-22%	
	12900 Other Special Programs	\$0	\$0	\$0	\$72,248	n/a	n/a	n/a	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$680	\$0	\$1,623	\$0	-100%	n/a	-100%	
	14100 Summer School Programs; Elementary	\$0	\$21,150	\$32,533	\$54,928	n/a	160%	69%	
	14300 Summer School Programs; High School	\$19,824	\$25,205	\$14,292	\$75,280	280%	199%	427%	
	16100 Remediation Testing	\$121,088	\$146,372	\$174,896	\$57,135	-53%	-61%	-67%	
	16200 Preventive Remediation	\$0	\$28,135	\$76,605	\$86,363	n/a	207%	13%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$15,326	\$8,723	\$5,025	\$8,553	-44%	-2%	70%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$154,408	\$289,395	\$297,937	\$270,598	75%	-6%	-9%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,435,373	\$667,210	\$648,642	\$767,301	-47%	15%	18%	
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$5,615	\$0	\$0	n/a	-100%	n/a	
	22210 Library/Media Services; Service Area Direction	\$0	\$47,109	\$45,043	\$22,720	n/a	-52%	-50%	
	22220 Library/Media Services; School Library	\$193,024	\$251,353	\$297,343	\$401,091	108%	60%	35%	
	22290 Library/Media Services; Other Educational Media Services	\$2,965	\$5,591	\$5,218	\$19,553	> 500%	250%	275%	
	24100 Office of The Principal	\$1,341,544	\$1,390,672	\$1,530,155	\$1,989,413	48%	43%	30%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$220,520	\$410,140	\$282,077	\$460,351	109%	12%	63%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,070	\$4,267	\$1,134	\$7,998	286%	87%	> 500%	
	26497 2007 Account Code - Teachers Retirement Fund	\$345,584	\$890,367	\$1,031,741	\$562,141	63%	-37%	-46%	
Student Academic Achievement Total		\$12,005,744	\$18,143,441	\$19,291,492	\$22,420,362	87%	24%	16%	
Student Instructional Support									
	21120 Attendance and Social Work Services; Attendance Services	\$27,527	\$36,916	\$33,806	\$50,984	85%	38%	51%	
	21130 Attendance and Social Work Services; Social Work Services	\$825	\$0	\$0	\$15,550	> 500%	n/a	n/a	
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$35	n/a	n/a	n/a	
	21210 Guidance Services; Service Area Direction	\$13,169	\$357	\$0	\$0	-100%	-100%	n/a	
	21220 Guidance Services; Counseling Services	\$245,366	\$421,002	\$418,500	\$522,867	113%	24%	25%	
	21290 Guidance Services; Other Guidance Services	\$2,178	\$32,610	\$37,170	\$37,731	> 500%	16%	2%	
	21320 Health Services; Medical Services	\$6,924	\$5,757	\$11,082	\$11,600	68%	101%	5%	
	21340 Health Services; Nurse Services	\$113,182	\$165,321	\$193,132	\$233,349	106%	41%	21%	
	21390 Health Services; Other Health Services	\$533	\$50	\$25	\$1,350	153%	> 500%	> 500%	
	21890 Special Education Administration; Other Special Education Administration	\$6,153	\$1,367	\$117,637	\$8,348	36%	> 500%	-93%	
	21990 Other Support Services, Students; Other Student Services	\$0	\$8,311	\$0	\$8,508	n/a	2%	n/a	
	22110 Improvement of Instruction; Service Area Direction	\$81,106	\$0	\$0	\$16,169	-80%	n/a	n/a	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$57,300	\$65,770	\$103,253	\$128,331	124%	95%	24%	
	22130 Improvement of Instruction; Instructional Staff Training	\$776	\$0	\$0	\$8,540	> 500%	n/a	n/a	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$221	\$539	\$0	\$2,910	> 500%	440%	n/a	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$57,251	n/a	n/a	n/a	

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	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$416,436	n/a	n/a	n/a
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$16,670	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$11,200	\$10,000	\$10,000	\$5,000	-55%	-50%	-50%
	23120 Board of Education; Service Area Assistants	\$521	\$17	\$1,528	\$1,359	161%	> 500%	-11%
	23190 Board of Education; Other Governing Body Services	\$11,395	\$9,564	\$10,992	\$11,263	-1%	18%	2%
	23210 Executive Administration; Office of The Superintendent	\$297,060	\$406,118	\$450,472	\$614,930	107%	51%	37%
	23290 Executive Administration; Other Executive Administration Services	\$11,792	\$17,210	\$34,006	\$25,275	114%	47%	-26%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$87,924	n/a	n/a	n/a
	25730 Personnel Services; Personnel Services	\$2,443	\$3,162	\$3,492	\$3,495	43%	11%	0%
	25750 Personnel Services; Health Services	\$611	\$30	\$0	\$0	-100%	-100%	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$4,305	\$7,000	\$9,038	n/a	110%	29%
Student Instructional Support Total		\$890,282	\$1,188,406	\$1,432,095	\$2,294,913	158%	93%	60%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$3,080	\$5,045	\$2,761	\$5,202	69%	3%	88%
	23160 Board of Education; Promotion Expenses	\$791	\$5,685	\$3,795	\$5,568	> 500%	-2%	47%
	25110 Fiscal Services; Office of The Business Manager	\$129,169	\$202,177	\$226,159	\$297,104	130%	47%	31%
	25160 Fiscal Services; Financial Accounting	\$1,464	\$0	\$0	\$0	-100%	n/a	n/a
	25180 Fiscal Services; Property Accounting	\$55	\$337	\$0	\$115	109%	-66%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$3,243	\$1,292	\$42,124	\$2,711	-16%	110%	-94%
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$337	n/a	n/a	n/a
	25199 Other Fiscal Services; Other	\$24	\$0	\$0	\$57,273	> 500%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$135	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$52,475	\$0	\$1,318	\$1,263	-98%	n/a	-4%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$97,120	\$217,754	\$253,301	\$195,842	102%	-10%	-23%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,593,960	\$2,457,120	\$2,696,062	\$3,457,455	117%	41%	28%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$35,327	\$171,896	\$225,946	\$402,292	> 500%	134%	78%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$346,453	\$803,529	\$839,600	\$777,431	124%	-3%	-7%
	26499 2007 Account Code - Other	\$0	\$9,457	\$19,470	\$8,201	n/a	-13%	-58%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$27,894	\$29,675	\$40,148	\$46,898	68%	58%	17%
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,410	\$5,285	\$4,755	\$30,566	> 500%	478%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$133,821	\$284,576	\$301,846	\$320,351	139%	13%	6%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$83,617	\$13,890	\$8,291	\$1,477	-98%	-89%	-82%
	27010 Student Transportation; Service Area Direction	\$83,358	\$51,906	\$61,640	\$95,103	14%	83%	54%
	27100 Student Transportation; Vehicle Operation	\$667,823	\$976,255	\$1,039,725	\$1,064,698	59%	9%	2%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$27,509	n/a	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$192,883	\$296,893	\$386,178	\$463,043	140%	56%	20%
	27400 Student Transportation; Purchase of School Buses	\$201,632	\$223,038	\$905,416	\$494,560	145%	122%	-45%
	27500 Student Transportation; Insurance on Buses	\$15,317	\$49,310	\$401	\$38,907	154%	-21%	> 500%
	27900 Student Transportation; Other Student Transportation Services	\$48,924	\$35,530	\$33,703	\$46,399	-5%	31%	38%
	27910 Student Transportation; Bus Driver Training	\$6,664	\$12,415	\$21,382	\$11,736	76%	-5%	-45%
	31100 Food Services Operations; Service Area Direction	\$65,259	\$27,296	\$30,326	\$74,521	14%	173%	146%
	31200 Food Services Operations; Food Preparation and Dispensing	\$462,108	\$719,322	\$715,814	\$752,756	63%	5%	5%
	31400 Food Services Operations; Food Purchases	\$465,089	\$859,401	\$913,715	\$1,045,462	125%	22%	14%
	31900 Other Food Services	\$0	\$1,838	\$2,069	\$29,173	n/a	> 500%	> 500%
	33100 Community Service Operations; Direction of Community Services	\$889	\$0	\$235	\$565	-36%	n/a	141%
	33400 Athletic Coaches	\$209,982	\$351,950	\$333,396	\$336,303	60%	-4%	1%
	33600 Nonpublic School Pupil Services	\$205	\$4,550	\$90	\$6,204	> 500%	36%	> 500%
	33990 Other Community Services; Other	\$0	\$559	\$285	\$2,337	n/a	318%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$126,403	\$261,268	\$242,063	\$200,781	59%	-23%	-17%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$47,214	\$77,788	\$63,705	\$141,541	200%	82%	122%
Overhead and Operational Total		\$5,104,788	\$8,157,038	\$9,415,718	\$10,441,685	105%	28%	11%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$696,214	\$389,934	\$368,758	\$380,722	-45%	-2%	3%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$19,955	\$609	\$2,600	\$0	-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$120,316	\$146,937	\$34,110	\$95,105	-21%	-35%	179%
	45100 Building Acquisition, Construction and Improvements	\$0	\$5,592	\$1,762,475	\$327,047	n/a	> 500%	-81%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$913,028	\$895,364	\$1,259,127	\$1,454,555	59%	62%	16%

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	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$76,371	\$233,516	\$233,822	\$154,334	102%	-34%	-34%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$555,000	\$195,000	\$440,000	n/a	-21%	126%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$4,856	\$33,010	\$23,415	n/a	382%	-29%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,348,380	\$5,983,500	\$8,167,500	\$5,750,770	145%	-4%	-30%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$4,481,730	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$138,574	\$49,250	\$79,500	\$0	-100%	-100%	-100%
Nonoperational Total		\$4,312,838	\$8,264,558	\$12,135,903	\$13,107,677	204%	59%	8%
prorated								
	26491 2007 Account Code - PERF	\$97,105	\$156,602	\$194,362	\$115,484	19%	-26%	-41%
	26492 2007 Account Code - Social Security	\$950,534	\$1,503,519	\$1,640,793	\$853,916	-10%	-43%	-48%
	26494 2007 Account Code - Group Insurance	\$662,355	\$2,532,475	\$2,716,408	\$1,467,397	122%	-42%	-46%
	26496 2007 Account Code - Unemployment Compensation	\$21	\$7,663	\$12,123	\$5,921	> 500%	-23%	-51%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$95,340	\$132,329	\$765,826	\$328,052	244%	148%	-57%
prorated Total		\$1,805,356	\$4,332,587	\$5,329,512	\$2,770,770	53%	-36%	-48%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$13,390,844	\$21,540,856	\$23,447,172	\$24,545,137	83%	14%	5%	55.5%	53.7%	49.3%	48.1%
Student Instructional Support	\$1,001,148	\$1,431,257	\$1,724,133	\$2,478,793	148%	73%	44%	4.2%	3.6%	3.6%	4.9%
Overhead and Operational	\$5,414,177	\$8,848,849	\$10,295,418	\$10,903,800	101%	23%	6%	22.4%	22.1%	21.6%	21.4%
Nonoperational	\$4,312,838	\$8,265,070	\$12,137,997	\$13,107,677	204%	59%	8%	17.9%	20.6%	25.5%	25.7%
Grand Total	\$24,119,007	\$40,086,031	\$47,604,720	\$51,035,407	112%	27%	7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	59.7%	57.3%	52.9%	53.0%